3180

SUPREME COURT OF THE UNITED STATES.

No. 147.

ALBERT BALLARD AND AL., PL'FFS IN ER.,

vs.

PHILIP F. THOMAS, COLLECTOR, &c.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF MARYLAND.

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THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

At a circuit court of the United States for the fourth circuit in and for the Maryland district, begun and held at the city of Baltimore, on the first Monday in April, in the year of our Lord one thousand eight hundred and fifty-five—

Present, the honorable R. B. Taney, Chief Justice of the Supreme Court of the United States; William F. Giles, judge of Maryland district; Wm. M. Addison, esquire, attorney; John W. Watkins, esquire, marshal; Thomas Spicer, clerk.

Among other were the following proceedings, to wit:

ALBERT BALLARD,
Charles Chadbourn,
Eliphalet Gilman,
Henry W. Heird,
vs.
PHILIP F. THOMAS,
collector.

Be it remembered, that heretofore, to wit, on the twenty-second day of March, in the year of our Lord one thousand eight hundred and fifty-five, the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, by William Schley, their attorney, prosecuted and shed forth out of the circuit court here the writ of the United States of America of capias ad respondendum, directed to the marshal of Maryland district aforesaid, in the words and of the tenor following, to wit:

Writ.

THE UNITED STATES OF AMERICA,
District of Maryland, to wit:

To the marshal for the Maryland district, greeting:

We command you, that you summon Philip F. Thomas, collector of the port of Baltimore, if he shall be found in your dis-
[SEAL.] trict, that all excuses and delay set aside, he be and appear before the circuit court of the United States for the fourth circuit in and for the Maryland district, to be held at the city of Baltimore on the first Monday in April next, to answer unto Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, in a plea of trespass on the case, &c. Hereof you are not to fail, at your peril, and have you then and there this writ.

[REC. CXLVII, D. T., 1855.]—1

Witness the honorable R. B. Taney, Chief Justice of our Supreme Court, the first Monday in December, in the year of our Lord one thousand eight hundred and fifty-four.

W. S. Issued 22d March, 1855.

THO. SPICER,
Cl'k Circ't C't.

And the aforesaid Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, by their attorney aforesaid, on the day of prosecuting and sueing forth of the aforegoing writ, declared against the said Philip F. Thomas in the plea aforesaid, in form following, to wit:

Declaration.

UNITED STATES OF AMERICA,
District of Maryland, to wit:

Philip F. Thomas, collector for the port of Baltimore, in the district aforesaid, was attached to answer unto Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird in a plea of trespass upon this case, &c.

And whereupon the said plaintiffs in this action, by William Schley, their attorney, complain, for that whereas the said defendant, as collector aforesaid, to wit, on the twentieth day of March, in the year eighteen hundred and fifty-five, at the district aforesaid, was indebted to the said plaintiffs in a large sum of money, to wit, the sum of three thousand dollars, for money by the said defendant, as collector as aforesaid, before that time had and received to and for the use of the said plaintiffs; and being so indebted, the said defendant, as collector as aforesaid, in consideration thereof, afterwards, to wit, on the day and year aforesaid, at the district aforesaid, undertook, and then and there faithfully promised the said plaintiffs to pay them the said sum of money when the said defendant, as collector as aforesaid, should be thereunto afterwards requested.

And whereas also the defendant, as collector as aforesaid, to wit, on the day and last aforesaid, at the district aforesaid, accounted with the said plaintiffs of and concerning divers other sums of money before that time due and owing from the said defendant, as collector as aforesaid, to the said plaintiffs, and then being in arrear and unpaid, and upon such accounting, the said defendant, as collector as aforesaid, was then and there found to be in arrear and indebted to the said plaintiffs in another large sum of money, to wit, in the further sum of three thousand dollars, and being so found in arrear and indebted, the said defendant, as collector as aforesaid, in consideration thereof, afterwards, to wit, on the day and year last aforesaid, at the district aforesaid, undertook and faithfully promised the said plaintiffs to pay them the last-mentioned

sum of money when the said defendant, as collector as aforesaid, should be thereunto afterwards requested. Nevertheless, the said defendant, not regarding his said promises and undertakings, has not yet paid the aforesaid several sums of money, or either of them, or any part of either of them to the said plaintiffs, (although so to do the said defendant was requested by the said plaintiffs, afterwards, to wit, on the day and year last aforesaid, and often afterwards, at the district aforesaid,) but to pay the same the said defendant has hitherto altogether refused and still refuses so to do, to the damage of the plaintiffs, in the sum of six thousand dollars, and thereupon they bring suit, &c.

W. SCHLEY.

A copy of which said declaration was made and sent with the said writ to the marshal of the Maryland district aforesaid, thereon endorsed, to wit: "Case, copy war. to be served on the defendant with the writ."

At which mentioned first Monday in April, in the year of our Lord one thousand eight hundred and fifty-five, being the day of the return of the aforegoing writ, comes into the circuit court here the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, by their attorney aforesaid, and the marshal of the Maryland district aforesaid, to wit, John W. Watkins, gentleman, to whom the said aforegoing writ was in form aforesaid directed, makes return thereof to the court here thus endorsed, to wit:

Marshal's return.

"Cepi.

J. W. WATKINS, *U. S. Marshal.*"

And the said Philip F. Thomas being called, appears in court here by William M. Addison, his attorney. And thereupon, on motion of the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, by their attorney aforesaid—

Rule plea.

It is ruled by the court here that the said Philip F. Thomas answer to the declaration aforesaid of the said Albert Ballard, Chas. Chadbourn, Eliphalet Gilman and Henry W. Heird in the plea aforesaid, or judgment by the court here will be entered against him in default thereof.

Plea.

And the said Philip F. Thomas, by his attorney aforesaid, defends the force and injury when, &c., and saith that he did not assume upon himself, in manner and form as the aforesaid Albert Ballard, Charles Chadbourn, Eliphalet Gillman, and Henry W. Heird above against him have complained, and of this he puts himself upon the country.

Issue.

And the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, in like manner, &c.

Therefore let a jury thereon appear before the court here immediately, by whom, &c., and who neither, &c., to recognize, &c., because as well, &c.

Whereupon, for trying the issue aforesaid, it is ordered by the court here, that twenty persons from the pannel of petit jurors, returned to the court here by the marshal of the Maryland district aforesaid, be drawn by ballot; and thereupon the twenty persons being so drawn by ballot and written upon two lists, one of which said lists is delivered to the counsel for the respective parties; and the counsel for each of the said parties having stricken out four persons from the said lists, thereupon the remaining twelve persons being called come, to wit:

Jury.

Jacob Smith, William Johnson, Edward G. Starr, William K. Mitchell, John Beaver, Robert Barry, Charles Hentz, Elisha Marriott, John Owens, William P. Patterson, Charles Howard, Wm. H. Jenkins, who, being empannelled and sworn to say the truth in the premises, upon their oath do say:

Verdict.

That the said Philip F. Thomas did not undertake and promise, in manner and form as the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird within against him have complained.

Judgment.

Therefore it is considered by the court here that the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird take nothing by their writ and declaration aforesaid, but that they be in mercy for their false clamor, and that the said Philip F. Thomas go thereof without day, &c. And it is also considered by the court here that the said Philip F. Thomas recover against the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird the sum of by the court here unto him, the said Philip F. Thomas, on his assent adjudged for his costs and charges by him about his defence in this behalf laid out and expended, and that he have thereof his execution against the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, &c.

Memorandum.

Before the jurors aforesaid withdrew from the bar of the court here, the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heid, by their attorney aforesaid, tendered to the court here the following bill of exceptions, which was by the court here signed and sealed, and which is in form following, to wit:

Plaintiff's exception.

ALBERT BALLARD and others
vs.
PHILIP F. THOMAS, coll'r.

At the trial of this cause, the plaintiffs, to maintain the issue on their part joined, proved by competent testimony, that prior to the first day of April, 1851, they were and ever since have been and now are engaged as partners under the co-partnership name, style, and firm of Ballard, Chadbourn & Co., in the business of importing iron from Liverpool, in Great Britian, into the port of Baltimore; that the iron by them so imported was purchased in Liverpool on the terms of payment therefor, by the acceptances of their said firm of the drafts of the sellers, payable in Baltimore, at four months from the date of the shipment of said iron from Liverpool; that during said period they so imported into Baltimore sundry lots of iron, so purchased by them as aforesaid in Liverpool on the terms aforesaid that the various invoices received from Liverpool merchants, and upon which the said iron was so entered, disclosed on their faces that the prices to be paid by the plaintiff for the said several lots of iron so imported were prices to be paid on the terms aforesaid, and that some of said invoices also disclosed on their face that the plaintiffs, by paying cash, would have been entitled, for prompt payment, to a deduction of 2½ per cent. from the prices at which said iron was invoiced at the credit price aforesaid, (while others were silent on the subject,) as appears by said invoices, two which are herewith filed, marked A and B, as examples, the residue being not filed to avoid needless enlargement of the record.

Invoice A.

(Duplicate.)

SHRUBBERY IRON WORKS,
Wolverhapton, Sept. 8, 1854.

Messrs. Ballard, Chadwick & Co., Baltimore, bo't of G. B. Thorney Croft & Co.

	Tons.	Cost.	Qrs.	Lbs.	Rate.	£.	s.	d.
1075 B T P E bar-iron ..		24	12	3	11 at 11	271	1	4

16 B	"	"	..	1	3	2	14	11.10	13	11 8
60 Bd'es		$\frac{1}{4}$	.....	1	10			13.10	20	5
40 "		$\frac{5}{16}$	.....	1				13	13	
120 "		$\frac{3}{8}$	.....	3				12.10	37	10
80 "		$\frac{7}{16}$	.....	2				12	24	
320 "		$\frac{1}{2}$, $\frac{5}{8}$	.....	16				11.10	184	

Crd., Feb. 28.

Shipping charges, $\frac{3}{8}$ per ton.....	.....	49	6	1	25			6	3 4
								£569	11 4
Add commission, $2\frac{1}{2}$.....								14	4 9
								£583	16 1
Deduct for prompt payment $2\frac{1}{2}$ p. ct.....								14	11 11
								£569	4 2

Per Zone.

The above forwarded to J. Trippalt Bros., Liverpool, for shipment to your address, Baltimore, by first class vessel, on your account and risk.

Invoice B.

(Duplicate.)

LIVERPOOL, 16 *March*, 1854.

Messrs. Ballard, Chadbourn & Co., "Flora McDonald," Baltimore, bought of Naylor, Vickers & Co., manufactures of steel and exporters of iron.

Order 2128. Date 23 Dec'r. Rec'd 7 Jan'y.

150 boxes Pondpoot tin plates, charcoal.	1 c.,	20d,	14	33.....	£247	10
50 do.	do.	do.	1x	39.....	97	10
200						
Commission, $2\frac{1}{2}$ p. c.....					8	12 6
Shipping expenses, 3d per box.....					2	10
					£356	2 6

4 months date.

And the plaintiffs also proved, by competent legal testimony, that on entering said iron, as the respective lots were received, the plaintiffs claimed and insisted that the actual market value or wholesale prices of said iron, at the respective periods of the importation of said lots from Liverpool, ought to be appraised, estimated, and ascertained at the actual cash market value or cash wholesale price, and not at the credit market value or credit wholesale price; but the defendant, as collector aforesaid, claimed and insisted that the said iron should be appraised, estimated, and ascertained at the invoice price, as a minimum market value, without any deduction on account of the period of credit; and he accordingly exacted and demanded payment from the plaintiffs on said lots of iron respectively so by them imported on the invoice price thereof, without any deduction in any case, and in some few cases on a larger appraisement than the invoice prices, where, in the opinion of the appraisers, the prices, on the day of exportation from Liverpool, exceeded the prices stated *stated* in the particular invoices in said cases.

And the plaintiffs further proved, that since the first day of April, 1851, they paid duties on iron so by them purchased as aforesaid, and imported into Baltimore as aforesaid, to the aggregate amount of $61,839 86; and of this amount it was proved that $40,435 45 was paid under protests, in writing, signed by the plaintiffs. A copy of one of said protests is here inserted, which by agreement is inserted in lieu of all of said protests, all being alike.

Protest.

(Copy.)

"The above iron is entered at the four months value. We protest against paying duty on any amount beyond the cash value."

And it was further proved by the plaintiffs, that the amount of duties so paid under protest, would have been only an amount of $39,425 45, instead of $40,435 45, the amount actually paid under protest as aforesaid, if, instead of the invoice prices or the prices current, the actual market value or wholesale prices of said iron in Liverpool, at the respective periods of the *exportion* of the said several lots from Liverpool had been appraised, estimated, and ascertained, with a deduction of $2\frac{1}{2}$ per cent., allowed for prompt payment, from the invoice prices or prices current. The plaintiffs then read in evidence to the jury the following commission:

Commission.

THE UNITED STATES OF AMERICA,

District of Maryland, to wit:

To the firm of Barney, Humphrey & Butler, counsellors, of New York, esquires, greeting:

Be it known, that you are appointed commissioners to examine

[SEAL.] evidences in a cause now depending in the circuit court of the United States for the fourth circuit in and for the Maryland district, between Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, plaintiffs, and Philip F. Thomas, collector of the port of Baltimore, defendant.

Therefore, you or either of you are requested, having first taken the oath hereunto annexed, and also administered the annexed oath to the person whom you shall appoint as clerk, to attend the execution of this commission, that at such time and place as to you or either of you shall seem convenient, you cause to come before you or either of you all such evidences as shall be named or produced to you or either of you by either the plaintiffs or defendants; and that you or either of you examine them upon their corporal oaths, to be by you or either of you administered, upon the Holy Evangely of Almighty God, touching their knowledge or remembrance of anything that may relate to the cause aforesaid; and having reduced the depositions of the witnesses so taken by you or either of you into writing, you send the same, with this commission closed, under your or either of your hands and seals, to the said circuit court with all convenient speed.

Witness the honorable R. B. Taney, Chief Justice of our Supreme Court, the first Monday of December, in the year of our Lord one thousand eight hundred and fifty-four.

W. M. A. } Issued 11 April, 1855.
W. S. }

THO. SPICER,
Cl'k Circ't Ct.

Commissioner's oath.

You shall, according to the best of your skill and knowledge, truly, faithfully, and without partiality to any *any* or either of the parties, take the examinations and depositions of all and every witness and witnesses, produced and examined by virtue of the commission hereunto annexed, upon the interrogatories now or which may hereafter, before the said commission is closed, be produced to and left with you or either of you, by either party, so help you God.

CITY AND COUNTY OF NEW YORK, *ss:*

I hereby certify, that on this thirteenth day of April, 1855, I duly administered the foregoing oath to James Humphrey, esqr., one of the commissioners within named.

FRED'K G. BURNHAM,
Commissioner of Deeds.

Clerk's oath.

You shall truly, faithfully, and without partiality to any or

either of the parties in this cause, take, write down, and transcribe the depositions of all and every the witness and witnesses produced before and examined by the commissioners, or either of them, named in the commission hereunto annexed, as far forth as you are directed and employed by the said commissioners, or either of them, to take, write down, and transcribe the said depositions, or any of them, so help you God.

STATE OF NEW YORK,
City and county of New York, ss:

I hereby certify, that on this thirteenth day of April, 1855, I duly administered the foregoing oath to N. W. Bustred, the clerk to the within commission.

FRED'K G. BURNHAM,
Commissioner of Deeds.

Interrogatories on the part of the plaintiffs.

IN THE CIRCUIT COURT OF THE UNITED STATES,
For the Fourth Circuit and District of Maryland.

ALBERT BALLARD, Charles Chadbourn, Eliphalet Gilman, Henry W. Heird,
vs.
PHILIP F. THOMAS, coll'r of the port of Baltimore.

Interrogatories to be propounded to such witnesses as may be produced, sworn, and examined before any one of the firm of Barney, Humphrey, and Butler, counsellors at law, at New York, as commissioners, &c., on the part and behalf of the plaintiffs in this case.

1. Have you had any and what opportunity of acquiring accurate information as to the actual market value or wholesale price of iron in bars, in bundles, or other condition, in the principal market of that article in Great Britain, during the years 1853, 1854, and 1855, or in either of those years? If yea, state what your opportunities may have been.

2. What was the principal market in Great Britain for iron, during the above-mentioned years respectively?

3. Can you state whether there was any difference between the market value of iron at any and what times during the years aforesaid, in cases of purchases for cash, and in cases of purchases on a credit of any given period? If there was any such difference, be good enough to state the same fully and particularly.

4. State any other matter or thing, if any be known to you,

which will enable any person reading your answer to form a just judgment as to whether there was or was not any difference in the market value of iron in the market aforesaid, in cases where the purchases and sales were for cash, and in cases where the purchases and sales were on credit, and also as to whether the length of credit had any and what effect in enlarging or reducing the prices. State all your knowledge in the premises.

5. If, instead of iron, as the article enquired of, the subject matter were tin, or steel, or hardware, would your answers have been the same as the preceding, or would they have been, in any respect, of a different character, and if they would have been different, then please state the differences fully and particularly.

WM. SCHLEY,
For Pl'tffs.

Cross-interrogatories.

IN THE CIRCUIT COURT OF THE UNITED STATES,
For the District of Maryland.

ALBERT BALLARD and others
vs.
PHILIP F. THOMAS, collector.

Cross-interrogatories to be propounded to such witnesses as may produced on the part of the plaintiffs.

1. If, in answer to the 3d interrogatory, you say that there was a difference in the market value of iron during the years 1853 or 1854, in cases of purchases for cash and on credit, state if you mean to say that there were two distinct market values, the one called or known as the cash market value, and the other as the credit market value; and state if in point of fact there was not but one market value, and that where cash was paid, a discount was not allowed for the cash, dependent on the agreement of the buyer and seller.

2d. Were there any, and if yea, what sources of information in this country, in the shape of prices current, circulars, or other publications, which indicated the market value of iron during *during* the periods, and at the ports referred to in the examination in chief, and what sources of information of the character mentioned now to exist to apprise importers in this country of the market value of iron in said foreign ports?

3. If, in your examination in chief, you state you have knowledge of the market values of iron at the periods referred, say from what sources you derived such information; and if you answer that you derived such information in part from your own transactions in the English ports, state with whom you had such transactions.

4. Is your information derived in part from prices current sent

by iron masters or others in England to this country? If yea, state the names of the companies or individuals whose prices current you were in the habit of consulting at the time referred to in your answers to the interrogatories in chief. State fully all the prices current you were in the habit of consulting.

5. What is your business, and what has it been since 1850? Are you now or have you been an importer of iron, and if yea, have you or not bought on credit?

6. Are you in any way concerned in any suit commenced or proposed to be commenced against any collector of customs to recover back duties, on the ground that you paid an excess of duty on importations of iron, by reason of their being estimated on the credit instead of the cash market value of iron abroad?

7. Would a decision in this cause favorable to the plantiffs in any respect benefit you? or would it determine you to institute an action to recover back any supposed excess of duties that may have been paid by you?

8. Have you at any time entered into any agreement, or had any understanding with the parties to their suit, or either of them, or any person or persons acting for them or in their name, or with any person or persons whatsoever to contribute towards the expenses of this suit, or any suit brought or proposed to be brought to test the question in this suit?

9. Do you know any other matter or thing that would be of benefit to the defendant, (or to the United States,) in reference to the matters enquired of in the interrogatories of the plaintiffs, or to the issue in this cause? If yea, state the same fully.

WM. MEADE ADDISON,
U. S. Dist. Atty. for Md.

Agreement.

IN THE CIRCUIT COURT OF THE UNITED STATES,
For the District of Maryland.

ALBERT BALLARD and others
vs.
PHILIP F. THOMAS, collector.

It is agreed that a commission in this case shall be issued to the firm of Barney, Humphrey & Butler, counsellors, of New York, with power to any one to act as commissioner, and whose certificate, without any regard from or the execution of the commission, shall be sufficient. The plaintiffs have filed their interrogatories.

WILLIAM ADDISON,
U. S. Att'y.
WILLIAM SCHLEY,
For Pltffs.

Deposition of Richard Makin, witness for plaintiffs.

Depositions of witnesses taken in the city of New York, at the office of Barney, Humphrey & Butler, Trinity building, 111 Broadway, on the 13th day of April, 1855, in a certain suit pending in the circuit court of the United States in and for the fourth circuit and district of Maryland, in which Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird are plaintiffs, and Philip F. Thomas, collector of the port of Baltimore, is defendant, pursuant to the commission hereto annexed.

James Humphrey, one of said commissioners, being personally present, and having taken the oath prescribed by law.—N. W. Busted, acting as clerk, having also taken the prescribed oath—

Richard Makin, a witness produced and duly sworn pursuant to the instructions in said commission, testified as follows:

To the 1st interrogatory, he says:

I have had opportunities as to the matters referred in this interrogatory, and these opportunities have occurred in consequence of my having been engaged during that time as agent in the city of New York for English houses engaged in that trade.

To the 2d interrogatory, he says:

Liverpool, during all those years.

To the 3d interrogatory, he says:

I should say that the usual difference that has always existed between the credit and the cash price prevailed during those years. The difference between the credit and the cash price of most descriptions of manufactured iron was from 2½ to 3 per cent.

To the 4th interrogatory, he says:

I know nothing more than that the application of the usual principle referred to in the last answer to the last interrogatory was made during those years. In these answers I refer to the usual credit of four months. If by special agreement the credit should be longer than four months, it would enhance the price in about the same proportion.

To the 5th interrogatory, he says:

I am not so conversant with the branches of trade referred to in this interrogatory as to be able to give a correct answer thereto. As regards the article of steel, the usual credit is six months, and the discount being five per cent. for cash.

Cross-examined.

To the 1st cross-interrogatory, he says:

There were not two distinct market values known by the terms "cash market value" and credit market value" respectively, excepting so far as the cash buyer may always ascertain the cash price by taking the usual discount from the credit price. Where cash is paid a discount is allowed for the cash. In some cases this

discount was dependent on the agreement of the buyer and seller, but, as a general rule, was regulated by the custom of the trade.

To the 2d cross-interrogatory, he says:

There were sources of information in this country, to wit, "price currents" circulars, published and transmitted by the iron houses in England to their correspondence on this side, which indicated the market value at the several ports in Great Britain. The same sources of information now exist to apprize importers in this country of the market value of iron in the foreign port.

To the 3d cross-interrogatory, he says:

I derive them from the sources mentioned in the last answer to the last cross-interrogatory, and by special and private communication from abroad, and in part from my own transactions as agent for dealers in the English market, to wit, with Guest & Co. and the Albion Iron Works.

To the 4th cross-interrogatory, he says:

As I have said, my information was in part derived from "prices current." I was in the habit of consulting the prices current and circulars of my own correspondents, named in the last answer to the last cross-interrogatory, and usually had the opportunity of consulting the quotations of most of the iron houses in the ordinary course of my business. I could name among them, Still Brothers, Bailey Brothers and Company, Jebous and Company, Williams, Park and Company.

To the 5th cross-interrogatory, he says:

My business has been that of agent of Guest and Company, of London, and of Walter Williams, esq'r, Albion Iron Works, Staffordshire. I have not been an importer on my own account, and have not bought on credit or otherwise.

To the 6th cross-interrogatory, he says:

I am not concerned in any such suit.

To the 7th cross-interrogatory, he says:

A decision in this cause favorable to the plaintiffs would not be of any direct personal interest to me, or determine me to institute any such action.

To the 8th cross-interrogatory, he says:

I have entered into no such agreement, and have had no such understanding with any person.

To the 9th cross-interrogatory, he says:

I know of nothing further than already stated.

RICHARD MAKIN.

Examination taken, reduced to writing, and by the witness subscribed and sworn to, this 13th day of April, 1855, before

JAMES HUMPHREY,
Commissioner.

Deposition of Duncan Littlejohn on the part of the pl'ffs.

Duncan Littejohn, being produced on the part of the plaintiffs, and duly sworn, says:

To the 1st interrogatory, he says:

I have had opportunities of acquiring the information referred to by receiving private communications from Williams, Park and Company, iron merchants, of Liverpool, and consulting circulars from the English trade generally.

To the 2d interrogatory, he says:

The principal market was in Liverpool.

To the 3d interrogatory, he says:

I believe there was a difference during those years between the cash and credit price of about 2½ to 3 per cent.

To the 4th interrogatory, he says:

I do not know that I can give a further answer to that question. My estimate of 2½ to 3 per cent. is based on the usual credit of 4 months in Liverpool and six months in South Wales. If the credit were longer than this, the price would be enhanced accordingly.

To the 5th interrogatory, he says:

In respect to tin, they pay cash on delivery in all cases. In respect to steel, the customary credit is six months, with a discount of 5 per cent. for cash. I am not conversant with hardware.

Cross-examined.

To the 1st cross-interrogatory, he says:

I should say there is but one market value, the customary discount being allowed the buyer for cash from the market rate or value. There are customary discount, and also some times special rates of discount dependent on the agreement of the buyer and seller.

To the 2d cross-interrogatory, he says:

There were circulars despatched by the English houses to their correspondents in the United States. There are now existing circulars showing the market value of iron at such periods.

To the 3d cross-interrogatory, he says:

I derived such information from the special communications of Williams, Park and Company, of Liverpool, and from consulting the circulars of the trade generally.

To the 4th cross-interrogatory, he says:

I derive my information from the prices of Williams, Park and Company, our own house, communicated specially to me, also from prices current issued by Jevons and Company, Bailey Brothers and Company, Still Brothers, Thorney Croft, and the Cullington Iron Company.

To the 5th cross-interrogatory, he says:

I am a partner of the house Williams, Park & Company, of Liverpool. We do not import to the United States on our own account,

but sell to the dealers upon orders; we do not buy, but sell both on credit and for cash.

To the 6th cross-interrogatory, he says:

I am not in any way connected in any such suit.

To the 7th cross-interrogatory, he says:

I would not.

To the 8th cross-interrogatory, he says:

I have not.

To the 9th cross-interrogatory, he says:

I know nothing further than I have already stated.

DUNCAN LITTLEJOHN.

Examination taken, reduced to writing, and by the witness subscribed and sworn to, this 13th day of April, 1855.

JAMES HUMPHREY,
Commissioner.

Deposition of George R. Hegeman, witness for the pltffs.

George R. Hegeman, witness produced on the part of the plaintiffs, being duly sworn, says:

To the 1st interrogatory, he says:

I have had opportunities of acquiring the information spoken of, having been a buyer and importer during those periods.

To the 2nd interrogatory, he says:

Liverpool.

To the 3rd interrogatory, he says:

There was no difference but the customary rate of discount of from 2½ to 3 per cent., which was allowed for cash.

To the 4th interrogatory, he says:

We have bought iron at 3 per cent. discount for cash, and we have bought on six months credit. By special agreement, the 3 per cent. discount was allowed on 4 months transactions. Ordinarily, I think an additional length of credit would enhance the price.

To the 5th interrogatory, he says:

Not dealing in the articles enquired of in this interrogatory, I cannot answer in regard to them.

Cross-examined.

To the 1st cross-interrogatory, he says:

I think there were not two distinct market values known by the names of "cash market value" and "credit market value," but there were two prices, the cash price being determined by the customary discount from the credit price; the customary discount was 2½ to 3 per cent., but it might be made more or less by the special agreement between the buyer and seller.

To the 2nd cross-interrogatory, he says:

There were circulars and prices current sent to this country from

Great Britain, which indicated the market value of iron at the date. These values were stated in said circulars and prices current at the credit prices. Such sources of information now exist and may be referred to.

To the 3rd cross-interrogatory, he says:

I have stated the sources from which I derive my information, and would further state, that in the years 1854 and 1855, I was in the English market, and became conversant with the customs and usages of the trade. I had transactions with Williams, Park & Company, Jevons & Company, the Chillington Company, Albion Iron Works, and many others.

To the 4th cross-interrogatory, he says:

My information is in part derived from such prices current, received from the persons whose names are given in the last answers.

To the 5th cross-interrogatory, he says:

I am an importer of iron, and have been so since 1850. I have bought iron on credit.

To the 6th cross-interrogatory, he says:

I am not concerned in any such suit.

To the 7th cross-interrogatory, he says:

I do not know but every importer might be benefited by a recovery in this suit, if it should enable him to recover an excess of duties heretofore paid.

To the 8th cross-interrogatory, he says:

I have entered into no such agreement, or have any such understanding whatever.

To the 9th cross-interrogatory, he says:

I know nothing more than I have already stated.

GEORGE R. HEGEMAN.

Examination taken, reduced to writing, and by the witness subscribed and sworn to, this 13th day of April, 1855, before me.

JAMES HUMPHREY,
Commissioner.

Deposition of Henry Jevons, witness for pltffs.

Henry Jevons, witness produced on the part of the plaintiffs, being duly sworn, says:

To the first interrogatory, he says:

I have been during three years engaged in the iron trade in Liverpool. I have been constantly buying and selling during the whole of that period.

To the 2d interrogatory, he says:

I should say Liverpool.

To the 3d interrogatory, he says:

We have always a certain price from which we allow a discount for cash payment. In cases where credit is allowed there is no discount. The customary discount for cash is 3 per cent.

To the 4th interrogatory, he says:

I don't think I can add anything to what I have already stated. In cases where more than the usual credit would be given, the price would be enhanced.

To the 5th interrogatory, he says:

I can only answer with regard to iron and tin. I cannot say anything with regard to steel or hardware. The usages of trade respecting iron and tin plates are the same.

Cross-examined.

To the 1st cross-interrogatory, he says:

I believe there is only one market value; the discount is allowed for cash. The customary credit on sales would be four months, and on sales for cash a discount would be made. The customary discount of the trade in Liverpool for cash is 3 per cent.

To the 2d cross-interrogatory, he says:

There are circulars and prices current constantly issued by the English houses engaged in the iron trade with this country. These sources of information now exist.

To the 3d cross-interrogatory, he says:

My information is derived from my business with this country. I have been engaged during all those years in buying and selling iron.

To the 4th cross-interrogatory, he says:

Being a resident in England, my information is derived directly from the manufacturers.

To the 5th cross-interrogatory, he says:

I am a partner in the house of Jevons & Company, engaged in the iron trade in England. I do not import iron into this country, but sell to be imported by others. I do not buy but sell on credit.

To the 6th cross-interrogatory, he says:

I am not concerned in any such suit.

To the 7th cross-interrogatory, he says:

Such decision would in no respect benefit me, or induce me to commence any such suit.

To the 8th cross-interrogatory, he says:

I have not.

To the 9th cross-interrogatory, he says:

I know nothing beyond what I have stated.

HENRY JEVONS.

Examination taken, reduced to writing, and by the witness subscribed and sworn to, this 13th day of April, 1855, before me.

JAMES HUMPHREY,
Commissioner.

The plaintiffs further proved by Joshua H. Hartshorne, a competent witness.

Evidence of Joshua Hartshorne.

That he has been engaged for some years in the business of importing iron from Liverpool into the port of Baltimore, and is acquainted with the course of that trade, and that he has made sundry importations since the first day of April, 1851; that the prices current sent to this country from Liverpool state the prices, and some of them state the length of credit in connection with such prices; that the usual credit is four months from the date of the bill of lading, or from the date of shipment, and that the draft is drawn on the purchaser payable here; and as some time is required for the remittance of the money from this country, the practical credit is nearly six months—that is, the Liverpool merchant waits for payment for about six months from the date of the sale of the iron; that he has purchased, in most cases, at the credit aforesaid, but he has also purchased on other terms; and he states that he purchased in Liverpool, in the years 1852 and 1853, on the terms of payment therefor, by his acceptance of a draft, drawn on the day of shipment, payable in Baltimore at 30 days sight; and that he received a deduction of 1½ per cent from the prices stated in the prices current. The practical effect of purchasing at the terms last stated was, that the Liverpool merchant waited about 68 days for his money from the date of the shipment of the iron.

The said witness further testified that the usual and accustomed terms in sales of iron in Liverpool, are, that iron is sold on a credit of 4 months; but as the terms are varied as to credit, the price of iron is varied; and that during all the years since 1851, the difference of price where cash was paid, as compared with the price on 4 months credit, was at least 2½ per cent in favor of cash; and that the price in Liverpool, during all said period, was higher or lower as the credit was enlarged above or reduced below 4 months as aforesaid.

The plaintiffs also proved by said witness, that he paid duties on the iron so purchased by him in 1852 and 1853 as aforesaid, (and on which he was allowed a discount of 1½ per cent by the Liverpool merchant,) on the reduced amount of the invoice after such discount taken off; that is to say, the iron was appraised on its entry, not at the invoice price, but at the invoice price less the discount aforesaid, which appeared on the invoice; and he paid the duties to the collector as aforesaid accordingly.

Evidence of Cornelius E. Beatty, witness or plaintiffs.

The plaintiffs further proved by Cornelius E. Beatty, a competent witness, that has been engaged for some years, in Baltimore, in the business of importing iron from Liverpool, and that he had purchased on the credit of 4 months, stated in the prices current; that the deduction for cash, as compared with the 4 months' credit,

is usually greater than 2½ per cent.; for the Liverpool merchant, besides the delay, in fact, of nearly six months, before realizing the the money, necessarily incurs the charges and expenses attendant on the transmission and collection of his drafts and the remittance of the proceeds home; that the price of the article in Liverpool depends on the fact whether the purchase is for cash or on credit, and, if on credit, on the length of the credit.

Evidence of Lemuel Gosnell, witness for defendant.

The defendant then proved by Lemuel W. Gosnell, that he is one of the appraisers at the port of Baltimore, and has been such for the last two years and upwards. And the said defendant proved by the said Lemuel W. Gosnell, that under the law of 1851, and the instructions from the Treasury Department, the practice in the appraisers' office, at Baltimore, is to appraise iron at the actual market value or wholesale price of iron at the time of shipment, and that the market value was established by the prices current of the iron masters of Liverpool, and that the allowance for cash was looked upon as a private arrangement between the purchaser and seller, and not as affecting the wholesale price of iron; and that the rate of discount for cash would of course depend much upon the stringency of the money market and the necessities of the seller; and further, that he knew of no cash market price for iron in England as distinguished from a credit market price.

By agreement, the following prices current were admitted in evidence, and were read to the jury, as the prices current referred to in the evidence under the commission to New York, and by the witnesses examined at the trial of this cause.

Price current D.

Per "Africa." LIVERPOOL, 15 *July*, 1854.

SIR: On the first instant we advised you, that, at the preliminary meeting of iron masters, an advance of 20s. per ton of manufactured iron had been agreed upon, and we have now the pleasure to inform you, that at the quarterly meeting held at Birmingham, on the 13th instant, this resolution has been fully confirmed.

Although the causes which prevented the iron masters from adopting this step three months ago, namely, an European war, a steady rise and contraction of the money market, and the unsettled state of labor, all retain their full force, or have assumed a still graver import at this moment, they have not been sufficient to retard the adoption of what can only be called a course of self-preservation.

The price of Staffordshire pig iron has risen to £6 per ton and upwards; and what, with the present price of coal, iron-stone, and wages, a simple calculation will prove that those makers who have now to

go into the market for the raw material of their manufacture, must have lost money by making iron had the price not been raised. Throughout the past quarter, the demand has kept far in excess of the production; and if we take into account, that at this moment all of the principal iron masters have orders on their books which will employ them for some months to come, while stocks are confessedly higher than ever both in this country and America, we may confidently look forward to a continued prosperity of the iron trade for months to come.

It will be a work of some time to show how far the increased cost of iron will check consumption, and whether it will foster the manufacture of iron in the United States to such a degree as to produce a marked falling off in the demand for that country.

There has been a considerable rise and fluctuation in Scotch pig iron during the past three months. Mixed numbers warrants, after reaching 92s. per ton, close at 88s. per ton, while American brands, after being sold at 93s. to 94s. per ton, are now quoted at 91s. per ton, all F. O. B. Glasgow.

The statistics of the production, consumption, and exports of this article continue to be of great interest. We have carefully compared different estimates procured from the most reliable authorities, and we gather from them the following extraordinary results:

The consumption in Scotland, including what is sent by railway, from 1st April to 1st July, was about.....	5,500	tons per week.
The foreign and coastwise shipments, from 1st April, to 1st July amounted to about.	14,500	"
Together.....	20,000	tons per week.
While the make from 1 April to 1st July is estimated at only.....	15,000	
Causing, for the space of three months, a decrease of stock about.....	5,000	tons per week.
	5,000	tons.
The entire stock of pig iron in Scotland on 1st July was estimated at.....	115,000	tons.
Of this total, the stock of all No. 1 good merchantable brands was estimated at 50 to	55,000	tons.

While the whole present stock of pig iron suitable for export to America—say what is termed No. 1 American brands cannot be set down at more than about 10,000 tons. Allowing for the difficulty of arriving at exact figures, we may safely recommend these estimates as worthy of attention.

Tin plates have lately arisen 2s. pr. box, and must be quoted 35s. to 35s. 6d. per box for best brands. The great reduction in the make, which still continues, has not failed to bring about the rise in prices which we confidently predicted in our last quarterly circular. Makers aver that, even with the late advance, the manufacture of tin plates loses money; and they express themselves de-

termined further to contract the production, until another rise shall make this business once more remunerative.

There has been no material change in copper and yellow metal.

We beg your attention to the accompanying list of prices, and soliciting the favor of your commands, we remain, sir, yours, very respectfully,

NAILOR, VICKERS & CO.

Per "Africa." 6 Cook Street, Liverpool,
July 15, 1854.

Naylor, Vickers & Co.'s prices current of iron, &c., &c.

	£.	s.	d.		£.	s.	d.
Rails of ordinary specification, Staffordshire, F O B, here	10			to			
Welsh do. Wales	7	15		to	8		
Merchant bar iron, ordinary sizes and specification, Clydack or G I, here	10	5		to			
Do. do. do. other good brands, here	10			to			
Do. do. do. F O B Wales, here	9			to	9	5	
Staffordshire and Shropshire railroad spike iron	11			to	11	10	
Hoop and band iron, ordinary sizes and quality.	12	10		to	12	15	
Do. do. superior make..	13			to	13	5	
Sheets, singles to 20 W G, common stamp....	13	10		to	13	15	
Do. do. Victoria R H & R, and bagnalls	14						
Best sheets, singles to 20 W G do. do. Pontypool	14	10		to	15		
Common boiler plates, ordinary sizes and weight	13	15		to	14		
Best do. do. R H & R, and bagnalls	14	10		to	15		

Usual extras for sheets.

Single sheet iron to 20 W G, not wider than 36 inches, nothing extra.

Double sheets to 24 W G, not wider than 36 inches, 30s. per ton extra.

Latten sheets to 27, not wider than 36 inches, 60s. per ton extra.

Sheets of greater width than the above, or longer than 7 feet, charged extra, according to size and special agreement.

Sheets thinner than 27 W G, 20s. per ton extra each gauge.

Canada plates, Staffordshire	16		to 16 10
Canada plates, Pontypool, Glamorgan, &c.	16 10		to 17
Angle iron, 1½ to 3 inch., £12 15s. to £13, best ditto	13 15		to 14
Half rounds and ovals	13 10		to 13 15

Best refined bar iron.

Sully's O steel iron.			
J. B. Bagnall's ½ to 3 inch, round and square.	12		to
Ditto, best ditto do. do.	13		to
Do. axle bars, ordinary sizes	13		to
Sully's stamped, best refined	11	15	to
Crown and sable ditto	11	15	to
R H & R ditto	11	15	to
I H B ditto	11	15	to
C H ditto	11	10	to
D & B H B	12		to
Ditto best	12	15	to 13
Axes, irons, or plating bars, B C S H B B H and Oak Farm	12		to 12 10
Do. do. best Oak Farm, made specially for axes	12	10	to 13
Cable iron, I B & F O B, Wales	10	10	to
Do. do. here	11	5	to 11 10
Best Oak Farm wire rods, not less than No. 1, W G	15		
Best Whittington slit rods	12	10	to
Charcoal rods for horse nails, £20, rolled.			
Do. £21 to £22			
Best Oak Farm wire billets, for wire purposes.			
Best best do. do.			
1½ square, slightly rounded on the sides, and the corners rounded off.			

Scotch iron.

No. 1 Gartsherrie and Glengarnock, and Coltness, here			to
Do. do. do. F O B Glasgow			to
Monkland Co.'s and Glasgow Co.'s bars common F O B Glasgow	11		to 11 10
Monkland Co.'s and Glasgow Co.'s bars best F O B Glasgow	12		to 12 10
Do. do. do. for spikes ½ and $\frac{9}{16}$ in. sq. do	11	10	to 12

Tin plates.

Best I C charcoal, R G Pontlypool and M, per box	1	15	to 1 15 6

Ditto coke	1 9	to	1 9	6
Other good brands I C charcoal	1 14	to	1 15	
Do. do. coke	1 8	to	1 8	6

Copper sheathing 14½d., bottoms 15½d., yellow metal 15½d. per lb.

Sundries.

Block and ingot tin, lead, shot, pipe, spelter, zinc, chain, cables, anchors, telegraph wire, &c., &c., at lowest market rates.

Extras for bars.

½ to 3 inch square and round, and 1 to 6 inch flat, nothing extra; 5s. to 10s. extra for every ¼ inch above 3 inches; 10s. extra for every $\frac{1}{16}$ inch below ½ to ¼ inch round and square.

Small flats, ½ round ovals, 10s. extra for every ⅛ less than inch.

Bagnalls 3⅛ to 3½, round and square, 20s.; 3⅝ to 4 inches, 30s.; 4⅛ to 4½ inches, 40s.; 4⅝ to 5 inches, 50s.; 5¼ to 5½ inches round, 70s.; ½, ⅛, ¾, ⅞ flats, according to thickness.

Extra for hoops.

6 in. to 2¼ inch wide, and not thinner than No. 14 W G; 2 in. to 1⅝ wide, not thinner than No. 16, W G; 1½ to 1⅜ inch wide, not thinner than No. 17, W G.

1¼ in. to 1 inch wide, not thinner than No. 18 W G, nothing extra.

⅞ inch wide, not thinner than No. 29 W G, £1 extra per ton.

¾ in. wide not thinner than No. 20 W G, £2 per ton extra.

⅝ in. wide, not thinner than No. 20 W G, £4 per ton extra.

½ in. wide, not thinner than No. 20 W G, £7 per ton extra.

Hoops thinner than the above, 20s. per ton extra each gauge.

Hoops cut to exact lengths, 10s. per ton extra.

No commission charged on above quotations which are subject to fluctuations of the market.

Shipping charges 2s. 6d. per ton.

Freight to New York, 20s. to 22s. 6d.; Boston, 25s. to 27s. 6d.; Philadelphia, 25s.; Montreal, 35s. per ton. Freights from Glasgow to New York, Boston, and Philadelphia, 30s. to 32s. 6. per ton.

Price current E.

SHRUBBERY, SWAN, GARDEN & BRADLEY IRON WORKS,
Wolverhampton, Staffordshire, July 1, 1854.

G. B. Thorney Croft and Company's prices of iron. Terms, four months acceptance from date of shipment.

Bar iron, marked T P K ..... £11 10s.

Best, S crown or scrap bars	12 10
Best matched slit rods	12 10
Best best charcoal bars	18 10
Treble bullet iron for fluted cotton rollers	14
Treble refined swarf iron for ditto	17
Best crown boiler plates, to 4 cut each plate	13 10
Best best double worked boiler plates	14 10
Treble refined	17 10
Best charcoal boiler plates, marked T C	21
Chequered foot plates	17
Patent boiler rivet iron, marked T N S	13 10
Ditto charcoal do. do. T C	20
Best angle iron, not exceeding 8 united inches	12 10
Best T iron do. do.	13 10

Patent hoops and strip iron.

6 in. to 1¼ in.	not thinner than	14	gauge	12 10
2 to 1⅝	do. do.	16	do	
1½ to 1⅜	do. do.	17	do	
1¼ to 1	do. do.	18		
⅞	do. do.	19		13 10
¾	do. do.	20		14 10
⅝	do. do.	20		16 10
½	do. do.	20		19 10
T crown sheet iron singles, to 20 W G				13 10
Best best do. do. to 20 do.				14 10
Best charcoal sheet singles, to 20 do.				21

Extras.

10s. per ton extra for each $\frac{1}{16}$ less from ½ to ¼, rounds and squares, and for every quarter above.

4 in. to 5 in. square, or eight in. round.

⅞ flat, 10s. extra, ¾ do. 20s., ⅝ do 40s., ½ do. 60s. If hammered 20s. per ton extra.

Bars wider than 6 in. charged as plates.

Boiler plates for sheet iron, per ton extra, containing above 24 superficial feet, if under 4 cwt., 20s.

Above 4 cwt. and not exceeding 5 cwt., 20s.

Above 5 cwt., do. do. do. 6 cwt., 50s.

6 cwt. or cut to irregular shapes to be subject to special agreement ; 4 feet wide or 15 feet long, 40s.

Angle and T iron per ton extra.

Above 8 and not exceeding 10 united in., 20s.
do. 10 do. do. 12 do. 40s.

Hoops.

20s. extra for each gauge thinner than those stated.

10s. extra if cut to exact lengths.

Sheet iron.

Doubles to 24 W G, 30s. per ton extra.

Latten to 27 do. 60s. do., and 20s. per ton extra for each guage up to No. 30.

In ordering, please be particular in giving the mark of iron required.

Net delivered in Liverpool. Shipping charges 2s. 6d. per ton extra.

IRVING, VAN WART & CO.,
12 *Platt street, New York, Agents.*

To whom all orders are to be addressed.

Price current F.

Guest & Co., iron merchants and iron manufacturers, Liverpool.
Prices current 5 April, 1853.

Merchant bar iron, ordinary sizes, G L	£ 8	10s.	
$\frac{9}{16}$, $\frac{1}{2}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{5}{16}$, $\frac{1}{4}$ rounds or squares do. 10, 20, 30, 40, 50, per ton extra.			
For the price of all other extra sizes see printed list.			
Nail rod iron, G L	9	5	
Railway iron, (approved section,) G L,			
Refined Staffordshire iron.			
Best rolled bars, Guest's, G & Co's best	10	7	6d.
do. Guest's B B F iron	11	10	
do. do. rivet	12	10	
do. do. horse shoe	11	15	
do. crown sable.			
do. Bank's T B Banks.			
do. Bagnall's J B crown.			
do. do. J B best crown.			
do. Bradley's S O best crown	12	12	
do. Whittington's W C crown	10	15	
do. do. W C best crown	11	15	
do. Mills' Sam Mills	10	10	
do. Brown & Freer's H B crown	10	15	
do. B B H crown	10	15	
do. B B H best crown	12		
Angle, half round, octagon and bevil bars 10s. to 20s. per ton extra.			
Slit nail rod iron, Staffordshire, promiscuous make,	10	7	6
do. E X X.			
do. W H.			
do. Whittington's best.			
do. do. J W charcoal.			
do. Guest's B B F, India	12	2	6
Small rolled iron rounds and squares, Staffordshire.			

Stam, G & Co., $\frac{9}{16}$, $\frac{1}{2}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{8}$,
10 7 6 10 12 6 11 2 6 11 12 6

$\frac{1}{4}$
12 2 6
ditto Mills " " " "
Guest's B B F. India, 11 12 6, £12, £12 10, £13, £13 10.
Do. Bradley's " " " " "
Do. do. S. C. £13 2 6, £13 2, £13 10, £14, £14 10.
Hoop iron 1 in. to 6 inches wide, customary thickness, promiscuous makes, 11 15
Do. do. Wheeley's.
Do. do. Bagnall's.
Do. do. Brown & Freer's, 11 15.
Do. do. Bradley's L F.
Do. do. S. C, 14.
Do. $\frac{7}{8}$, $\frac{3}{4}$, $\frac{5}{8}$, $\frac{1}{2}$ in. wide, customary thickness, 10, 20, 60, 120 per ton, extra price.
Scroll and brand iron down $1\frac{1}{4}$ x $\frac{3}{16}$ $\frac{3}{4}$, x $\frac{1}{4}$.
Do. Guest's, G & Co., 11 15.
Do. Mills, Sam. Mills.
Do. Wheeley's.
Do. Brown & Freer's, 11 15.
Boiler plates up to 300 lbs. each plate, crown sable.
Do. do. victoria.
Do. do. do. best.
Do. do. Guest's B B F India, 12 15.
Do. do. Bloomfield B B H, 12 15.
Do. do. do. best, B B H, 13 5.
Do. do. Bradley's L F.
Do. do. do. S. C, 15.
Sheet iron singles to No. 20, ordinary makes.
Do. Victoria, 12 5.
Do. Rose & Co.
Do. Gothersly.
Do. Guest's B B F India, 13 15.
Do. Bradley's L. F.
Do. do. S. C, 15.
Doubles No. 24, 3d extra, trebles to No. 37, 6d per ton extra.
Canada plates in boxes, 24 x 18, x No. 26, Victoria.
Do. Gothersley.
Do. Brown & Freer.
Do. Pontypool.
Do. Harp.
Do. Taff.
For particulars of all other extra sizes and sorts of iron, see printed list of extras.
Tin plates, J C coke, per box.
Do. J C charcoal.

Delivered in Liverpool subject to 2 6 per ton.
Shipping charges, and 2½ per cent. commission, payment by four month's acceptance.
Cargo price, delivered free on board, at Cardiff, subject to 2½ per cent. only for commission.
Merchant bars, ordinary size, G L, £8 7 6.
Nail rod iron slit, G. L.
Railway iron, approved section, G L.
Sheet iron R G single.
Canada plates in boxes, Harp stamp.
Do. do. Taff.
All extra sizes as per list.

Price current G.

NEW YORK, *July 28th*, 1854.

American list of prices. Walter Williams, Albion and Great Bridge Iron Works, West Bromwich, Staffordshire. Warehouse at the Works and No. 10 Thames st., London.

Best bars ½ to 4 in. round and square, inclusive, and 1 x ¼ to 6 x 1 in. flats, 11 10 13.
Best bars ⅞ x to ¼ in. flats, and $\frac{7}{16}$ in. rounds and squares, 12.
Do. do. ⅜ in. rounds and squares, £12 10, $\frac{5}{16}$ in. £13, ¼ in. £13 10.
Best bars for shoeing from 1 x ½ to 1¾ x ⅜ in. Albion, 12 10.
Slit rods ooo rod guage and upwards x 12 wire guage S D, 11 10.
Slit rods thinner than 12 W G 10s per ton extra.
Shoe shapes, refined slit, Albion, 12 10.
Ovals, thimble, £14 10, half round £15 10, Scrol, £18 10.
Hoops and band iron ordinary sizes to 18 W G, 12 10.
⅞ x 19, £13 10, ¾ x 20, £14 10.
⅝ x 20, £16 10, ½ x 20, £19 10.
Each guage thinner 20s. per ton extra.
Hoops cut to exact lengths 10s. per ton extra.
Strip gas pipe, plough, fender, and saw plate, to 6 ins. wide, not thinner than 14 W G, 12 10.
Gas and boiler flues 6½, 7, 7½, 8, 8½ in. wide, regular guages, 14 10.
Single sheets to 20, W G, 13 10 15.
Double do. to 24, do. 15 16 10.
Treble do. to 27, do. 16 10 18.
Lattin 20s. per ton each guage extra.
Boiler plates not exceeding 336 lbs., 13 10 15.
Do. do. 448, 14 10, 16 10.
Extra size, according to agreement.
Angle iron to 7 united inches, £12 10, £14.

T do. do do. 13 10, 15.
L and T of larger sizes as per agreement.
Rivet iron, 13, 14, 10.
Locomotive and car tires 3 cwt. each, 14 10.
Plates and all sorts for engineering purposes, as per special agreement.
Taper plates and cut to section 10s. to 40s. per ton extra.
Bars cut to exact length 10s. per ton extra.
Delivered at Liverpool, 2 6 per ton extra.
Shipping charges: Terms, four months from date of bill of lading.
N. B.—In ordering, be particular to mention purpose required for.

Agent, RICHARD MAKIN,
No. 24 *Broadway, N. Y.*

NEW YORK, 28 *July*, 1854.

DEAR SIRS: At the quarterly meeting held in Birmingham, on the 13th instant, the above quotations for Staffordshire iron were fully confirmed, and the continued scarcity, and the high prices ruling for forge pigs, indicate the probability of a further rise in most kinds of manufactured iron at no distant dates. Soliciting a continuance of your favors,

I remain, dear sirs, yours, respectfully,
RICHARD MAKIN.

Price Current H.

58 MAIDEN LANE,
New York, July 24, 1854.

DEAR SIRS: Annexed we have the pleasure to hand you revised quotations of the Chillington Co.'s iron, as per prices agreed upon at the preliminary quarterly meeting, held on the 29th ulto., to which we invite your attention.

We regret the necessity for any change, as do also our friends, but are glad that it is, under the circumstances, so exceedingly moderate. With forge pigs at £6 a. £6 15, and difficult to procure at that, coals proportionately high, and wages based upon the prices current in January, '53, to which we again revert, after considerable fluctuations, the urgency for an advance in manufactured iron was indeed great, and the fears were that not a few influential makers would be anything but satisfied with what has been agreed upon. The genius of moderation, however, ruled supreme, and we beg to tender you the annexed quotations, as prices (if the past is any precedent for the future) at which ere long we think supllies will be difficult to obtain.

Soliciting your commands, believe us, dear sirs, respectfully, yours,

CHARLES CONGREVE & SON.

Messrs. S. S. KEYSER & Co., *Baltimore.*

Per steamer Niagara.

CHILLINGTON IRON WORKS, STAFFORDSHIRE,
GENERAL IRON AND TIN PLATE WAREHOUSE,
10 *Cook Street, Liverpool, July* 7, 1854.

Agent in the United States Charles Congreve, 58 Maiden Lane, New York.

Chillington best, $\frac{1}{2}$ to 4 in. round and square to $3\frac{1}{4}$, 11 10.
Chillington best best, 12 10.
Chillington rods, round and square, $\frac{1}{2}$ and $\frac{9}{16}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{5}{16}$, £11 5, £11 10, £12, £12 10, $\frac{1}{4}$ in., £13. See extras below.
All bars or scrolls thinner than $\frac{1}{8}$ charged as hoops.
Chillington slit nail rods, 11 10.
Chillington best refined slit nut iron for horse shoes, 12.
Chillington rivet iron, 12 10.
Chillington ovals and half rounds, 1 £11 10, $\frac{7}{8}$ £12, $\frac{3}{4}$ £13, $\frac{1}{2}$ in. £13 10.
Chillington angle iron, from 1 to 3 inches, 12.
Chillington hoop and band iron usual sizes, 12 10.
Chillington C C sheet iron, singles, 13 10.
Chillington C C do. best refined do., 14 10,
Chillington boiler plates to 3 cwt. each, 13 10.
Chilling C C railway bars, 11.
Welch merchant bars, in Liverpool, 9 10.

Extras as per list below.

Welch railway bars, in Liverpool, 9.
Staffordshire hoop and band iron, and other brands, 12.
Staffordshire sheet iron, singles L B, 13.
Bradley's hoop and band iron, 13 5.
Canada plates, 15.
R G sheets, singles 1st quality, 14 10.
P E N do. do. 2d quality.
Merchant bars, in Wales, 8 15.
Railway bars in do., 8 5.
Scotch pig iron No. 1, in Glasgow, 4 10 a. 4 11 6.
Do. No. 1, in Liverpool, 5 cash.
Tin plates I C coke do. 1 8.
Do. I C charcoal do., 1 13 a. 1 14.
Tin plates 14 by 20 inches do., 1 11 a. 1 12.
Freights to New York, 13 a. 1 2 6.
Do. to Philadelphia, 1 a. 1 7 6.
Do. to Boston, 1 a. 1 5.

Extras on Chillington best and best best rods and bars.

Round and square, $\frac{7}{16}$ 10s., $\frac{3}{8}$ 20s., $\frac{5}{16}$ 30s., $\frac{1}{4}$ 40s., $\frac{3}{16}$ 70s.
Flats from 4 to 6 inches, by 2 inches and upwards 20s. extra.

Above 6 inches as plates, subject to extra charges for extra weights. When the price of Chillington scrolls 1 X ¾ is £11 5, the following sizes will be charged.

1 £11 10, ⅜ £11 15, ¾ £12, ⅝ £12 5, ½ in. X 3/16, £13 5, 1 £12, ⅞ £12 5, ¾ £12 5, ⅝ £12 10, ½ in. X ⅜, in. £13 10. Best scrolls 10s. per ton extra on each size.

Sheets, singles, to 20 G, inclusive.

Do. doubles, 21 to 24 G, 20s. per ton extra.
Do. trebles, 25 to 28 G, 30s. do. do.
Do. R G doubles, 21 to 24 G, 30s. do. do.
Do. trebles, 25 to 26 G, 60s. do. do.
Do. Latten 27 to 28 G, 90s. do. do.

Extras on hoops.

⅞ 20s., ¾ 40s., ⅝ 80s., ½ in. 140s.

N B ½ a. ¾ hoops rolled only to 20 guage.

⅞ do. do. 19 do.
1 a. 1¼ do. do. 18 do.
1⅜ a. 1½ do. do. 17 do.
1⅝ a. 2 do. do. 16 do.
2¾ a. 6 do. do. 14 do.

20s. per ton extra for each guage thinner.

Shipping charges 2 6 per ton. N B prices subject to changes of market.

Terms four months acceptance—no commission.

Extras on common Welch bar iron.

Rounds and squares, ½ and 9-16ths 10s. extra, 7-16 30s., ⅜ 40s., 5-16ths 50s., ¼ 60s., 3-16 100s., ⅜, ¾, 3½, 10s., 3⅝ to 4 in. 20s., 4¼ to 4½ 40s., 4¾ to 5 50s., rounds only, 5¼ to 5½ 70s., 5¾ to 9 in. 90s., 6¼ to 6½ 110s., flats, 1⅛ and 1 by ¼ and 5-16ths 10s., ⅞ by ⅜ 7-16ths and ½, ¾, by ⅜ 20s., ⅞ and ¾ by ¾ and 5-16ths, ¼ and 1 by 3-16ths 30s., ⅞ and ¾ by 3-16ths 40s., ⅝ by 5-16ths and ⅛ 40s., ⅝ by 3-16 50s., ½ by ¼ 60s., ½ by 3-16ths 70s., 3¼ to 4 in., by 2½ to 3 in., 20s., 4¼ to 5 in., by 2 to 3 in. 30s., 5¼ to 6 in., by 1¼ to 1½ in. 20s., 5¼ to 6 in., by 1¾ to 2 in. 30s., 6¼ to 8 in., by ¼ to 1 in. 30s., 6¼ to 8 in., by 1¼ to 1¾ in., 50s. per ton extra.

Price Current I.

Per "Africa."—Private and confidential.

IRON AND GENERAL METAL WAREHOUSE,
COMMERCIAL BUILDINGS, WHITE STREET,
Liverpool, 17th September, 1853.

DEAR SIR: The iron market has been very active during the

month, and difficulty is experienced in meeting the demand, which is unprecedentedly large. As is always the case when the men are in the receipt of high wages, they only work half time, and thus the quantity of iron produced is much restricted. The scarcity of labor leaves the masters more at the mercy of the men than in former years, and they abuse their power shamefully. As the winter approaches it is to be hoped that they will be brought under better control. In Staffordshire and Shropshire *and* advance of from 10s. to 20s. per ton has been obtained by the inferior makers, whose prices are now as high as the circular quotations of the makers of the best brands. The latter, however, refuse now to accept of orders except subject to any advance which may take place at the ensuing quarter day, and our quotations must therefore be considered in many cases as nominal, as we can only accept of orders subject to the same condition. We hope, however, that no alteration will take place, and think that the movement in this direction will be over-ruled. Scotch pig iron has been very much the sport of the speculators, and the price of warrants fluctuates almost daily. The advance of the rate of discount, and the unsettled aspect of politics have depressed the market considerably during the last few days. But No. 1 American brands of shipping iron are scarce, and command high rates. The shipments and consumption continue very large, without any increase to production, and with stock considerably diminished. Tin plates are in good demand at present rates, which are likely to be maintained. We have to repeat our assurance, that any orders you may favor us with shall be entered at the lowes prices, and receive the utmost attention of yours, faithfully,

STILL BROTHERS.

Exports from Liverpool for August, 1853.

New York 6310 rails, 5056 bars, 640 hoops, 1097 sheets, 3500 tons pigs, 5202 boxes tin plates.

Boston 1489 bars, 142 hoops, 227 sheets, 784 pigs, 2757 boxes tin plates.

Philadelphia 827 bars, 60 hoops, 73 sheets, 1007 pigs, 1901 boxes tin plates.

LIVERPOOL, *Septr.* 17*th*, 1853.

Still Brothers present prices of Iron, subject to the fluctuations of the Market.

Agent for the United States—William Mead, 74 South Street, New York.

Merchant bar iron best brands ordinary sizes specification	£8	15	6	per ton..
S. B. Columbia	9	15		„

Staffordshire railway spike iron, ½ and $\frac{9}{16}$ square	9	5		"
Staffordshire small rounds, good quality, $\frac{9}{16}$, ½, $\frac{7}{16}$, ⅜, $\frac{5}{16}$, ¼, $\frac{3}{16}$, 185s., 190s., 200s., 210s., 220s., 250s. per ton.				
S. B. Columbia, 195s., 200s., 210s., 220s., 230s., 260s.				
S. B. Columbia scroll iron, ¾ by $\frac{5}{16}$ and larger	10			"
Hoop and band iron, ordinary sizes and quality, such as E C X X	10	10		"
Superior makes	11			"
Brown & Freer's Eagle	11			"
W. G., good quality	11	10		"
Walker's	11	10		"
Still & Co., best quality	12			"
R. G	13			
Best refined bar iron, Still & Co., best, very superior	9	17	6	"
Still & Co.'s best, ditto	10	2	6	"
7 inches, 20s. extra; larger, 40s. extra.				
Bar Iron, S. B. Columbia, best	10			"
Ketly, Milton, or similar quality	10			"
Banks' best refined	10			"
G D P Blienavon, table sizes	10			"
In Wales, f o b	10	10		"
This Iron is very strong and suitable for bridge work.				
Still iron, all sizes, Still & Co.'s best	£10	7	6	
Whittington	10	10		
Best half round and oval iron, ⅞ and upwards	10			
Still & Co.'s best	9	17	6	
Best plates to 3 cwt. each	12			
Still & Co.'s best	12			
Best best Still & Co.'s very superior quality	13			
Scotch pig iron No. 1 American brands, in Liverpool	4	2	6	
In Glasgow, f o b	3	12	6	
Tin plates, J C best charcoal per box	1	13		
J C best coke	1	7		
Railroad iron, ordinary section, f o b, in Wales, nett, per ton	8	10		
Merchant bar iron, do. do	8	5		

Wire, chain cables and anchors, anvils, vices, copper, lead, &c., supplied to order, at lowest prices.

Freights to New York from Liverpool, 17s. 6d. to 20s. per ton.

To Boston, 20s. to 22s. 6d.

To Philadelphia, 20s. to 22s. 6d.

Shipping charges on iron from Liverpool.

Price current J.

Per "Asia." LIVERPOOL, 13 *January*, 1854.

SIR: The general quarterly meetings of the Staffordshire iron manufactures have been held this week, and the prudent determination was arrived at that no further advance in prices should be made, but that the advance of 20 per ton declared early in December should be confirmed. We are, therefore, enabled to hand you a full list of prices; and, in doing so, we beg to review briefly the position of the trade during the past twelve months, and to add a few thoughts on its future prospects.

It will be remembered, that, at this time last year, a sudden and important advance in prices of from £3 to £4 per ton took place. It soon became evident, that, although the demand for iron was very large, and the workmen very independent and unsettled, this extraordinary rise was operating prejudicially to the trade by checking consumption, and the makers soon began to find out that they had been trying for too much. Prices began to shew symptoms of weakness in the early part of March, and at the April quarterly meetings were reduced 20 per ton, and again further reduced another 20 in July, making in all a total decline of £2 per ton from the high rates fixed upon in the previous January. Since midsummer, the market has taken a turn the other way, and prices have gradually become firmer as the year draws to a close, until *until* in December, an advance of 20 per ton was almost forced upon the manufactures by the large demand, the increased cost of materials and continued scarcity of labor. It was anticipated by many that the makers would not be satisfied with this reasonable advance, but would aim at still higher prices at the general meeting this week. We are happy, however, to say, that prudent councils have prevailed, and no further advance has been attempted, and we think it probable, that even should the threatened war become a certainty, the price of iron will be maintained for some time to come. The main reason for this expectation is, that stocks of iron all over the world, are reduced to a very low ebb in the face of a large and increasing demand for consumption and a restricted production.

Iron is coming into such general use for ship-building, bridges, roofing, and other purposes, that it is difficult to foresee to what extent new sources of consumption may not arise. The stock of Scotch pig iron has been reduced from 450,000 tons on the 31 December, 1852 to 220,000 tons, at the end of last year, arising partly from a reduced make, and partly from an increaaed demand.

We think it is the best proof of the soundnes of the trade, that in the face of such adverse circumstances as an impending war, and probable increased tightness of money, together with a scarcity and dearness of provisions, prices have been maintained as firmly as they have

been during the past few months, and we believe if these depressing influences did not exist, we should have a more buoyant market for iron than has existed for some years.

With these remarks, we must leave you to judge as to the future, only adding that any orders you may kindly favor us with shall have our best attention, and be placed on the most favorable terms in our power. Referring you to the accompanying list of prices, and wishing you all the compliments of the season,

We remain, yours, most respectfully,

JEVONS & CO.

Jevons & Co., iron merchants, Liverpool. List of prices of iron, 13th January, 1854.

Merchant bar iron, (Welch,) ordinary stamps and sizes..... £9 10 p'r ton.
Do. do. do. select stamps..... 9 12 6 "
Staffordshire 2d best bars..... 10 "
Best rolled bar and cable iron, and Staffordshire best crown iron, approved stamps..... 10 10 "
Best Albion bars..... 10 10 "
Bagnall's I B iron, for turning..... 10 15 "
Bank's best refined iron..... 11
Jevon's best H B eagle, do..... 11 10 "
Small rounds and squares, and rolled spike rods, sizes 9-16 £10, and 1-2 £10, 7-16 £10 10, 3-8 £11, 5-16 £11 10, 1-4 inch £12 per ton.
2d best, £10 10, £10 15, £11 5, £11 15, £12 5.
H B eagle, £10 15, £11 5, £11 15, £12 5, £12 15.
Best slit nail rods and horse-shoe iron, Whittington..... 11 5 "
Hoop and band iron, 1 inch and upwards, ordinary quality and gauge, 11.
Do. do. Davis', 11 10.
Do. do. Brown & Freer's eagle, 11 15.
Sheet iron, singles to No. 20, ordinary quality, 12 10.
Do. do. Victoria crown, 12 10.
Do. do. Albion, 12 15.
Do. do. Brown and Freer's eagle, 12 15.
Do. do. R G for 25 tons or upwards, 13 10.
Boiler and tank plates, ordinary quality and sizes, 12 10.
Do. best, 13.
Best swarf iron (Mills') for fluted rollers, 18 10.
Half rounds and oval iron $\frac{7}{8}$ inch and upwards, 11.
Best angle iron 10 per ton extra, best rivet do. 20 do., according to quality.
Best wire rods, 13.

Best best do., 16.
Charcoal do., 19 10.
Tin plates J C coke, 1 8.
Do. J C charcoal, 1 14.

Yorkshire iron.

Best best bars, ordinary sizes, 12 p'r ton.
Do. railway axles sawn to length, 12 10.
Fluting iron for rollers, 13.
Do. boiler plates to 2½ cwt. each, 15.
Best Kirkstall bars (hammered) to 2½ cwt. ea., 15.
Do. railway fire bars and axles to 3 cwt. ea., 17.
Do. boiler plates to 2½ cwt. ea., 18.
All subject to the usual shipping charges, but no commissions.
Rates of freight to Boston 25 a. 30, New York 22 6 a. 25, Philadelphia 30, Baltimore 30 per ton.

Price current K.

(Private.)

Nantiglo & Beaufort Iron Works, shipping port, New Port, per "Arabia."

IRON AND TIN PLATE WAREHOUSE,
No. 20 *Water street*, *Liverpool*, 5 *November*, 1853.

MESSRS. BALLARD, CHADBOURN & CO.:

GENTLEMEN: A steady and regular demand for manufactured iron has prevailed since the quarterly meeting. Without any alteration having occurred worth recording, prices have been firmly supported, and exhibit a gradual tendency to improvement. Some of the Staffordshire manufacturers have found it necessary from the state of their order books to issue circulars declining further specifications, except subject to prices at the time of delivery. The colliers and other workmen in that district have returned to their employment.

There is more enquiry for Welch bars. There are again indications that a large outlet for rails will be speedily consequent on reviving tranquility in Europe.

We are in the midst of an animated business in Scotch pig iron. Within a short interval the price has advanced about ten shillings per ton. The rise is chiefly founded on a rumor, (which as yet requires confirmation,) that some modification in the import duty into France is likely to come into effect at an early day. American brands are much sought after, and command a high figure.

There is no change in the value of tin plates.

We remain your obed't serv'ts,

BAILEY BROTHERS & CO.

Nanty, Glo and Beaufort Iron Works, Bailey Brothers & Co's prices current, Liverpool, 5th November, 1853.

Bar iron, merchant quality, Nanty Glo. make, ordinary sizes	£ 8 15s.
(N. B. We have some times on hand G L & E V stamps.)	
Shropshire B quality, or second best.	
Best refined Staffordshire, ordinary makes	9 10
do. do. crown sable	9 15
do. do. Albion	9 15
do. do. L crown	9 15
do. do. Banks	10 10
do. do. Begnall's J B crown do. do. stamp " " best } times price.	
do. do. Wheeley crown	9 15
do. do. Mitre bars	10
do. do. Rivet iron	11
do. do. do. S. Mills	11 5
do. do. Angle bars, £10 5s. to	10 15
do. do. Ordinnry half-rounds and ovals	10 5
do. do. Samuel Mills' swarf iron, for fluted cotton rollers	18 15
do. do. 2nd quality.	
do. do. Samuel Mills' or Wheeley's small rounds and squares	9 15
do. do. do. do.	10
do. do. do. do.	10 10
Do. do. S Mills, half rounds and ovals, $\frac{7}{8}$ in and upwards	£10 5
Do. do. do. scroll iron $\frac{3}{4}$ x 5-16, $\frac{3}{8}$	10
Smaller sizes at extra prices.	
Do. do. do. T and beam iron	12
Do. do. do. sash iron	12 5
Do. do. Brown & Freer's best h b Eagle bars	10 10
Do. do. Eagle horse or mule shoe iron	10 10
Do. do. do. Eagle small rounds and squares, 2-16 and $\frac{1}{2}$	10 15
Do. do. do. do. 7-16	11
Do. do. do. do. $\frac{3}{8}$	11 10
Do. do. do. Eagle half rounds and ovals	11 10
Do. do. do. ordinary h b crown half rounds and squares	10 5
Do. do. axle iron, stamped B B H plating	
Do. do. Knight's crown bars, times price.	
Do. do. Bowling locomotive tyre bars, under 3 cwt.	
Do. do. Bowling locomotive double crank axles, rough turned.	
Hoop iron, 1 inch wide and upwards, common qualities	10 10

Extra $\frac{7}{8}$ 10, $\frac{3}{4}$ 20, $\frac{5}{8}$ 60, $\frac{1}{2}$ 120, not thinner than 20 W G, 10 extra for each gauge thinner than No. 20; for small hoops 1 to 2 in. wide of No. 20 thickness.

Wheeley's	10	15
Bagnall's	10	15
Bradley's	11	5
Brown & Freer's	11	

In hoops there is an extra charge of 10 per gauge for each gauge thinner than the following :—

1 to $1\frac{1}{4}$ wide x 19 W G, $1\frac{3}{8}$ to 2 wide x 18, $2\frac{1}{4}$ to $3\frac{3}{4}$ wide, 15 x 1 to 6 wide x 14.

Scroll Iron.

Band Iron, Wheeley's	£10	15
Do. Bagnall's	10	15
Sheet iron, Singles to No. 20	11	15
Wheeley's Singles	11	15
R H & R do	12	10
Bagnall's do	12	
Bradley's do	12	5
Brown & Freer's ditto	12	

Knight's do times price.
Doubles, 21 to 24, 30 extra.
Trebles, 25 to 27, 60 do.
Latten, 28 80
Do. 32 ordinary.

Boiler plates to 336 each	11	15
Best Crown	11	15
Bradley's L F to 224lb	11	5
Do. S C Crown do	11	5

Canada plates.
Swedish iron.

Nail rods, Staffordshire	10	
Bradley's charcoal horse nail	19	5
Eagle do.	18	10
Best slit rods, Whittington	10	15
Pig iron, No. 1 Scotch, 95 & 97 6.		
No. 1 Welch	5	15

Rails.
Tin plates, J C charcoal, 32 a. 33.
J C coke, 26 6 a. 27.
Best scrap share moulds.
Finished axle arms and boxes at new port, (free on board.)
Bar iron, merchant quality, ordinary sizes, £8 to 8 5.
Best do. do., 9.

Best cable do. 9 10.
Pig iron No. 1, Beaufort, 5 5.
Tin plates, J C charcoal, 31 6.
J C coke, 26.
Rails, at Glasgow, (free on board,) Scotch pigs No.1, 80, net.
Extra sizes for merchant bars when shipped from Wales.

½, 3-16, 3⅛ and 3½, rounds and squares, 1 x ¼, 1⅛ x ¼, ⅞ x ⅜	10s.	per ton.
3¾ to 4 do	20	"
⅞ x ¼ ¾ x ⅜—7-16, round and square,	30	"
⅛ x 3-16, ¾ x ¼, ⅝ x ⅜, ⅜ to 4¼ and 4½ round and square,	40	"
¾ x 3-16, ⅜ x ¼, 3-16 x 4¾ and 5 do.	50	"
½ x ¼, ⅝ x 3-16, ¼ round and square	60	"
3¼ and 5½ do.	70	"
5¾ and 6 do.	90	"
3-16 do.	100	"
6¼ and 6½ do.	110	"

The only charge to be added to the price at Liverpool is 2-6 per ton for bills of lading, dues, and cartage. There is no commission.

Price current L.

24 CLIFF STREET, NEW YORK, 28 *October*, 1854.

SIR: The home demand still continuing good for the better class of manufactured iron, we have now to advise you, that at the iron masters' quarterly meeting, held at Birmingham, on the 12th instant, it was resolved that no alteration in the present prices could be made.

We have advices giving indications of a weakness, and in some instances a decline, but only on such makes that have no standing in your market.

Welsh iron has given way slightly, arising from the falling off in the demand for rails, but we do not alter our quotations—stocks in Liverpool being very light and badly assorted.

Scotch pig iron remains steady.

Tin plates are without change, and we see no reason why present prices should not be maintained. We do not offer any opinion as to how iron will rule for the next three months, as various causes now in operation may effect prices. We would therefore respectfully suggest your sending forward all orders, without limits, feeling confident your interest will be in every respect better served by so doing. Our Mr. L. left this for England by the steamer, on the 18th, and would feel pleased in receiving your commands while there, which would have his most careful attention. Referring to the annexed list of prices, we remain yours, very truly.

D. LITTLEJOHN & CO.

Hoop and bar iron.

6 inch to 2¼ wide, not thinner than 14 W G.
Ordinary size, 2 do. 1⅝ do. do., 16 W G.
Ordinary size, 1½ do. 1⅜ do. do., 17 W G.
Ordinary size, 1¼ do. 1 do. do., 18 W G.
Ordinary size, ⅞ in. by 19 wide, W G..... 19 20 per ton extra.
¾ do. 20 do..... 20 40 "
⅝ do. 20 do. do..... 20 80 "
½ do. 20 do..... 20 140 "
Hoop and band iron, thinner than the above, 20 per ton extra, each gauge.
Hoop and strip iron cut to exact lengths, 10 per ton extra.

Per Niagara. LIVERPOOL, *October* 13, 1854.

Williams, Park & Co.'s present prices of iron—no commissions added. Subject to the fluctuations of the market.

Bar iron, merchant, ordinary sizes and makes, per ton, 9 10.
Do. union (2d best,) Staffordshire, 11 7 6.
Do. spike iron for railways ½ and $\frac{9}{16}$ in. square, 11 7 6.
Do. best cable iron, G D P, a favorite stamp for bridge purposes, very strong and well finished for rounds only, 11 17 6.
Do. best K crown, very good for general purposes, and other approved stamps, 11 12 6.
Do. refined I B Bagnall, for turning and shafting, 11 17 6.
Do. do. mitre, plating, and axe and refined lion iron, 11 17 6.
Do. do. Brown & Freer's H B crown, 11 17 6.
Do. best refined banks for turning and machinery, 12 2 6.
Do. do. mitre, auger, 12 7 6.
Do. Brown & Freer's eagle, very superior, 12 12 6.
Do. Bagnall's, I B best, 12 17 6.
Do. rivet, best mitre rivet iron do., 12 17 6.
Do. do. Whittington do., 12 17 6.
Do. wire rods, best, in coil, ¼ in. do. 14.
Nail rods, slit, good makes of Staffordshire, 11 7 6.
Lightning rods, refined mitre slit, 11 17 6.
Angle iron, best Staffordshire to 3 inches, 12 2 6.
Shoe shapes, best refined, Whittington slit, 12 12 6.
Do. do. mitre do., 12 12 6.
Do. do. do. rolled, 12 12 6.
Boiler plates to 300 lbs. each, best Staffordshire, 13.
Do. Pontypool, 14.
Do. best double worked, mitre, 15.
Swarf iron, Mill's genuine.
Hoop and band iron, ordinary sizes and gauges, Dawes, 12 17 6.
Do. do. do. do. Wheeley, 12 17 6.
Do. do. do. do. Bagnall, 12 17 6.

Do. do. do. do. mitre, 12 17 6.
Do. do. do. do. eagle, Brown & Freer's, 12 17 6.
Gas tubing iron, mitre to 5 inches, (if cut to exact lengths 10s. more,) to No. 14 W G, 12 17 6.
Do. do. to 7 in. do. do., 13 17 6.
Do. do. to 8 in. do. do., 14 7 6.
Sheet iron singles, to No. 20, Staffordshire, good, 12 10.
Do. do. do. Brown & Freer's Eagle, 13 17 6.
Do. do. do. Walker, 13 17 6.
Do. do. do. Glamorgan, 13 17 6.
Do. do. do. Bagnall, 13 17 6.
Do. do. do. mitre, 13 17 6.
Do. do. do. Pontypool, 13 17 6.
Thimble iron, mitre refined, $1\frac{5}{8}$ to $\frac{7}{8}$ inch, 12 17 6.
Oval iron, mitre refined, $\frac{1}{8}$ 1, $1\frac{1}{8}$, $1\frac{1}{4}$ in., 11 17 6.
Oval iron, " $\frac{3}{4}$ by $\frac{3}{8}$ in., 12 7 6.
Oval iron, mitre, refined, $\frac{3}{8}$ by 5-16, 12 17 6.
Do. 9-16 by $\frac{1}{4}$ and $\frac{1}{2}$ by $\frac{1}{4}$, 13 7 6.
Half ovals, H B refined, $\frac{3}{8}$ by 3-16, $\frac{3}{4}$ by 3-16, 7-8 by $\frac{1}{4}$, 1 by 9-32, 12 17 6.
Half round iron, refined, 1 by $\frac{1}{4}$, $1\frac{1}{4}$ by 9-16, 11 17 6.
Do. do., mitre do., 7-8 by 7-16, 12 7 6.
Do. do., $\frac{3}{4}$ by $\frac{3}{8}$, 12 17 6.
Do. do., 5-8 by 5-16, 11-16 by 11-32, 13 7 6.
Do. do., $\frac{1}{2}$ by $\frac{1}{4}$, 13 17 7.
Scroll Iron Mills, $\frac{3}{4}$ by 5-16, $\frac{3}{4}$ by $\frac{3}{8}$ and 1 by $\frac{1}{4}$, 12.
Do. do., $1\frac{1}{4}$ by 3-16, $\frac{3}{4}$ by $\frac{1}{4}$, $\frac{7}{8}$ by $\frac{1}{4}$, 12.
Do. do., $\frac{3}{4}$, $\frac{7}{8}$, 1 and $1\frac{1}{8}$ by 3-16, 12 5.
Do. do., $\frac{5}{8}$ by 5-16 and $1\frac{1}{4}$ by $\frac{1}{8}$, 12 5.
Do. do., $\frac{3}{4}$, $\frac{7}{8}$, 1 and $1\frac{1}{8}$ by $\frac{1}{8}$, 12 10.
Do. do., 9-16 by $\frac{1}{4}$ and $\frac{5}{8}$ by $\frac{1}{4}$, 12 10.
Do. do., $\frac{1}{2}$ by $\frac{1}{4}$, 12 15.
Do. do., $\frac{5}{8}$ by 3-16, 13 5.
Do., 9-16 by 3-16, and 9-16 by $\frac{1}{8}$, and $\frac{5}{8}$ by $\frac{1}{8}$, 13 5.
Do. do., $\frac{1}{2}$ by $\frac{1}{8}$, 13 17 6.
Do. do., $\frac{1}{4}$ by 3-16, 13 12 6.
Rounds and squares, $\frac{1}{2}$ in., £11 17 6; 7-16, £12 7 6; $\frac{3}{8}$, £12 17 6; 5-16, £13 7 6; $\frac{1}{4}$, £13 17 6; 3-16, £15 7 6.
Rounds and squares, Mills and such like qualities, size per ton, $\frac{1}{2}$ in., £11 12 6; 7-16, £11 17 6; $\frac{3}{8}$, £12 7 6; 5-16, £12 19 6; 5-16, £12 17 6; $\frac{1}{4}$, £13 7 6; 3-10, £14 17 6.
Tin plates, J C charcoal, £1 15, coke per box, 1 9.
Scotch pig iron, No. 1, cash per ton, 5.

Yorkshire Iron.

Plain bars, flat, round or square, under 3 cwt. ea. p. ton.
Locomotive tyre bars. do.

Boiler plates, under 3½ cwt.
Locomotive axles, under 3 cwt.
The usual shipping charges of 2s. 6d. per ton only added to the above; payment 4 months' acceptance from date of the bill of lading, negotioted at the rate of first class sterling.
Freights to New York 20s. to 27s. 6d, to Boston 17s. 6d. to 20s., to Philadelphia 20s.

Extra Prices.

Merchant Iron, ½ in. round and square, 20s. per ton; B C Crown, and G P D best, and best cable ½ in. round and square, 5s. per ton.
Do. do. do. do., 1 in. by ¼, 10s. per ton.
Best Staffordshire $\frac{1}{10}$ of the above sizes included at the ordinary prices.
Rounds snd squares, Bagnall, 3⅛, 3¼, 5½, 10s. per ton extra, sawed ends.
3⅜, 3¾, 3⅞, 4, 20s.
4⅛, 4¼, 5⅜, 4½, 40s.
4⅝, 4¾, 5 in., 50s.
Rounds only, 5¼ and 5½, 70s.
5¾ and 6, 90s.
6¼ and 6½, 110s.
Rounds and squares, G P D, 3⅛ to 3½, 10s.
3⅝ to 4, 20s.
Rounds only, 4¼ to 4½, 40s.
4¾ to 6, 50s.
5¼ to 5½, 60s.
5¾ to 6 in., 80s.

WILLIAMS, PARK & CO.

N.B. Anvils, vices, chains, chain cables, washers, and every description of metals, supplied to order on the most favorable terms. Shortridge, Howell & Jessop's steel of every kind supplied to order by our Mr. D. L., who has now a well-assorted stock on hand, at 24 Cliff street, New York.
In giving your orders, be pleased to use the terms in our circular. It will prevent any mistakes and irregularities as to quality.

And it was proved that the said prices current are in the same form and of the same character with those that issued from the iron masters of Liverpool prior to and up to the 3d March, 1851.
And it was further proved by the witnesses, Hartshorne, and by Hugh W. Evans, a competent witness, that the actual market value of iron in Liverpool is ascertained by the prices current sent from Liverpool; that the market value of the several descriptions of iron is the price set opposite thereto; but, that according to the course of trade, the price was payable at four months.

And it was further proved that the said Hugh W. Evans was an appraiser in the custom house of Baltimore for several years prior to the 1st of June, 1853.

The plaintiffs thereupon submitted the following prayers:

Plaintiffs' prayer.

If the jury shall find from the evidence in the cause that the plaintiffs paid to the defendant as collector, at the several and respective times hereinafter mentioned, the several sums hereinafter stated, that is to say:

Paper A.

(Duplicate.)

SHRUBBERY IRON WORKS,
Wolverhampton, Sep. 8, 1854.

Messrs. Ballard, Chadbourn & Co., Baltimore, bo't of G. B. Thorney Croft & Co.

		Tons.	Cwt.	Qrs.	Lbs.				
1075 pieces T P K	bar iron...	24	12	3	11	£11	271	1	4
16 p'r	do. ...	1	3	2	14	11 10	13	11	8
60 bdls.	do. $\frac{1}{4}$	1	10	"	"	13 10	20	5	
40 do.	do. $\frac{5}{16}$	1				13	13		
120 do.	do. $\frac{2}{8}$	3				12 10	37	10	
80 do.	do. $\frac{7}{16}$	2	0	0	0	a 12	24	"	"
320 do.	do. $\frac{1}{2}$ & $\frac{5}{8}$	16				11 10	184		

Cr. Feb'y 28.

Shipping charges $\frac{3}{8}$ per ton.....	49	6	1	25	6 3 4
					£569 11 4
Add commission, $2\frac{1}{2}$ per cent.....					14 4 9
					583 16 1
Deduct for prompt payment, $2\frac{1}{2}$ p. c.....					14 11 11
					£569 4 2

Per Zone.

The above forwarded to J. Trippelt Bros., Liverpool, for shipm't to your address, Baltimore, by first class vessel, on your account and risk.

Paper B.

Duplicate.

LIVERPOOL, 16 *March*, 1854.

Messrs. Ballard, Chadbourn & Co., "Flora McDonald," bought of Nailor, Vickers & Co., manufacturers of steel, and exporters of iron.

150 boxes pontypool charcoal tin plates J C 20 and 14 a 33	247	10	
50 do. do. do. do. 39	97	10	
Commission, 2½ p. c	8	12	6
Shipping expenses, 3d per box	2	10	
	£356	2	6

4 months date.

And shall further find from the evidence in the cause, that the several sums stated in said paper B were paid under protest, in writing, in the following form:

Copy of protest.

The above iron is entered at the four months' value. We protest against paying duty on any amount beyond the cash value.

And shall further find that said several sums were assessed as duties on iron imported by the plaintiffs from Liverpool, and that Liverpool was at said times the principal market for iron in Great Britain at the said several dates respectively; and that said iron was purchased by said plaintiffs, at or about the time of shipment of the same from Liverpool on four months' credit, and that the same was invoiced at the value of the said iron at four months' credit at the same time, when respectively purchased in Liverpool.

And shall further find that the said iron from time to time, as imported, was invoiced at the prices at which the same was so purchased on credit; and shall further find, that by the custom and usage of trade in Liverpool, the market value of iron when sold for cash, during all the said periods, was 2½ per cent. less than the market value of the same when sold on 4 months' credit; and that the prices at the respective periods of the said exportation of said iron was the same as at the respective times of the purchase; and shall further find that the plaintiffs, in entering said iron at the importation thereof, always designated on the invoice the difference detween cash value, at the time of exportation, and the credit value aforesaid, when bought on four months credit' and that the plaintiffs always claimed and insisted that they ought not to be assessed at more than the cash market value of the iron in Liverpool, at the time of exportation thereof from Liverpool; that with the addition of all costs and charges, (except insurance,) and in-

cluding in every case a charge for commission at the usual rates, as the true value on which the duties should be assessed, then the plaintiffs are entitled to recover such excess, of duties, if the jury shall find that they paid any such excess as they paid in fact over and above the duties that would have been payable by them, if the said iron had been appraised, estimated, and ascertained, at the cash market value thereof in Liverpool, at the period of the exportation thereof from Liverpool to the United States, with the addition value of all costs and charges, except insurance, and including in every case a charge for commission at the usual rates.

But the court rejected the said prayer, and gave the following instructions to the jury.

Court's instructions.

It being admitted that the duties in this case were levied on the prices at which the iron is charged in the invoices, such duties were lawfully exacted, and the plaintiffs are not entitled to recover *to recover* them, or any part of them, back from the defendant. The memorandum at the foot of the invoice by which the plaintiffs would be entitled to a deduction for prompt payment, cannot effect the amount of duty chargeable on the invoice prices.

To which refusal of the court to grant the said prayer so offered by the plaintiffs, and to which instruction so given by the court the plaintiffs by their counsel excepted, and prayed that the court here would sign and seal this their bill of exception to the said refusal and to said instruction, and to each of them severally, according to the form of the statute in such case made and provided, and which is accordingly done this eighteenth day of April, 1855.

R. B. TANEY, [SEAL.]
WILLIAM F. GILES, [SEAL.]

And now here, at this day, to wit, the eighteenth day of April, in the year of our Lord one thousand eight hundred and fifty-five, the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird, produced to the said circuit court here the writ of the said United States of America for the correcting of errors of and upon the premises, commanding the record and proceedings of the judgment aforesaid, so as aforesaid rendered, with all things concerning the same, to be transmitted to the Supreme Court of the United States, to be held at the city of Washington, on the first Monday in December next, which said writ of error is in the words and of the tenor following, to wit:

* * * * * * * * *
* * * * * * * * *

THE UNITED STATES OF AMERICA, ss:

The President of the United States, to the judges of the circuit

court of the United States for the fourth circuit in and for the Maryland district, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said court, be-
[SEAL.] fore you or some of you, between Albert Ballard, Charles Chadbourn, Eliphalet Gilman and Henry W. Heird, plaintiffs, and Philip F. Thomas defendant, a manifest error hath happened to the great damage of the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman and Henry W. Heird, as by their complaint appears:

We being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the first Monday of December next, in the said Supreme Court, to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error what of right and according to the laws and custom of the United States should be done.

Witness the honorable R. B. Taney, Chief Justice of our Supreme Court, the first Monday in December, in the year of our Lord one thousand eight hundred and fifty-four.

THOS. SPICER,
Ck. Circ't Ct.

In pursuance whereof, and according to the form and effect of the act of Congress in such case made and provided, the transcript of the record and proceedings of the judgment aforesaid so as aforesaid rendered, with all things relating to the same, together with the said writ of error, are hereby transmitted to the said Supreme Court accordingly.

Writ of error bond.

Know all men by these presents that we, Charles Chadbourn, and Henry W. Heird, and Lewis Sutton, and Charles L. Pitts, of the city of Baltimore and district of Maryland, are held and firmly bound unto Philip Francis Thomas, collector of the port of Baltimore, in the full and just sum of five hundred dollars lawful money of the United States, to be paid to the said Philip Francis Thomas, his heirs, executors, administrators or assigns, to which payment, well and truly to be made and done, we hereby bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals and dated this thirtieth

day of June, in the year of our Lord one thousand eight hundred and fifty-five.

Whereas heretofore, to wit, on the twenty-second day of March, in the year of our Lord one thounand eight hundred and fifty-five, Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird instituted their suit in the circuit court of the United States for the fourth circuit in and for the Maryland district, against the said Philip Francis Thomas, collector as aforesaid, in a plea of trespass on the case, &c.:

And whereas also, in the said circuit court, at the April term thereof, in the year of our Lord one thousand eight hundred and fifty-five, the said Philip Francis Thomas recovered a verdict and judgment thereon, against the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman and Henry W. Heird, for his costs and charges by him about his defence in that behalf laid out and expended:

And whereas the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman and Henry W. Heird have sued out the writ of the United States of America for the correcting of errors, and a citation directed to the said Philip Francis Thomas, citing and admonishing him to be and appear at a Supreme Court of the United States, to be held at the city of Washington on the first Monday in December next, to show cause if any there be why the judgment so as aforesaid rendered in the writ of error mentioned should not be corrected, and why speedy justice should not be done to the parties aforesaid in this behalf:

Now the condition of the above obligation is such, that if the said Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird shall well and truly prosecute with effect their said writ of error, and pay to the said Philip Francis Thomas, collector as aforesaid, his heirs, executors, administrators or assigns, the costs and charges adjudged unto him by the said circuit court, and also all such damages costs and charges as may be awarded unto him by the said Supreme Court, in case they should fail to make good their said plea, then the above obligation to be void and of none effect, otherwise to be and remain in force and virtue in law.

CHARLES CHADBOURN, [SEAL.]
HENRY W. HEIRD, [SEAL.]
LEWIS SUTTON, [SEAL.]
CHARLES L. PITTS. [SEAL.]

Signed, sealed, and delivered in presence of—
E. GILMAN,
JNO. S. GILMAN.

Nov. 28th, 1855. Approved.

R. B. TANEY.

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The United States of America, to Philip Francis Thomas, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be held at the city of Washington on the first Monday in December next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fourth circuit in and for the Maryland district, wherein Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird are plaintiffs in error, and you are defendant in error, to show cause, if any there be, why the judgment rendered against the said Albert Ballard, Charles Chadbourn, Eliphalet Gilman, and Henry W. Heird in the said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties aforesaid in this behalf.

Witness my hand, this 28th day of November, in the year of our Lord one thousand eight hundred and fifty-five.

R. B. TANEY.

Notice of the above citation acknowledged 31st Dec'r, 1855.

WM. MEADE ADDISON,
U. S. District Attorney.

In testimony that the aforegoing is a true copy taken from the record and proceedings of the circuit court aforesaid, I here-
[SEAL.] unto subscribe my name and affix the seal of the said circuit court, this thirty-first day of December, in the year of our Lord one thousand eight hundred and fifty-five.

THO. SPICER,
Cl'k Circ't Ct.